
DEPARTMENT OF DEFENSE

*AGENCY-WIDE
FINANCIAL STATEMENTS*

PRINCIPAL STATEMENTS

Principal Statements



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Principal Statements



Department of Defense Agency-wide CONSOLIDATED BALANCE SHEET (\$ in millions)

As of September 30, 2000

ASSETS <small>(Note 2)</small>	
Intragovernmental:	
Fund Balance with Treasury <small>(Note 3)</small>	\$ 177,531.3
Investments <small>(Note 4)</small>	166,522.4
Accounts Receivable <small>(Note 5)</small>	821.4
Total Intragovernmental Assets	\$ 344,875.1
Cash and Other Monetary Assets <small>(Note 7)</small>	\$ 420.9
Accounts Receivable <small>(Note 5)</small>	4,714.2
Inventory and Related Property <small>(Note 9)</small>	139,067.5
General Property, Plant and Equipment <small>(Note 10)</small>	112,520.4
Other Assets <small>(Note 6)</small>	15,136.7
TOTAL ASSETS	\$ 616,734.8
LIABILITIES <small>(Note 11)</small>	
Intragovernmental:	
Accounts Payable <small>(Note 12)</small>	\$ 89.7
Debt <small>(Note 13)</small>	1,080.4
Other Liabilities <small>(Note 15 & Note 16)</small>	5,493.8
Total Intragovernmental Liabilities	\$ 6,663.9
Accounts Payable <small>(Note 12)</small>	\$ 19,575.4
Military Retirement Benefits and Other Employment-Related Actuarial Liabilities <small>(Note 17)</small>	889,439.1
Environmental Liabilities <small>(Note 14)</small>	63,213.6
Loan Guarantee Liability <small>(Note 8)</small>	2.1
Other Liabilities <small>(Note 15 & Note 16)</small>	23,858.3
TOTAL LIABILITIES	\$ 1,002,752.4
NET POSITION	
Unexpended Appropriations <small>(Note 18)</small>	\$ 155,758.4
Cumulative Results of Operations	(541,776.0)
TOTAL NET POSITION	\$ (386,017.6)
TOTAL LIABILITIES AND NET POSITION	\$ 616,734.8

The accompanying notes are an integral part of these statements

Principal Statements



Department of Defense Agency-wide CONSOLIDATED STATEMENT OF NET COST (\$ in millions)

Year Ended September 30, 2000

Program Costs:

Intragovernmental	\$	9,747.7
With the Public		365,137.2
Total Program Cost	\$	374,884.9
(Less: Earned Revenue)		(27,411.4)
Net Program Cost	\$	347,473.5

Cost Not Assigned to Programs		0
(Less: Earned Revenues Not Attributable to Programs)		0
Net Cost of Operations	\$	347,473.5

The accompanying notes are an integral part of these statements
See Notes 1 and 19

Principal Statements



**Department of Defense Agency-wide
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
(\$ in millions)**

Year Ended September 30, 2000

Net Cost of Operations	\$ 347,473.5
Financing Sources (other than exchange revenues):	
Appropriations Used	309,277.3
Taxes and Other Nonexchange Revenue	954.8
Donations – Nonexchange Revenue	3.8
Imputed Financing ^(Note 20)	3,315.0
Transfers – In	19.9
Transfers – Out	(139.0)
Other	7,973.8
Total Financing Sources (other than exchange revenues)	\$ 321,405.6
Net Results of Operations	\$ (26,067.9)
Prior Period Adjustments ^(Note 20)	41,282.0
Net Change in Cumulative Results of Operations	\$ 15,214.1
Increase (Decrease) in Unexpended Appropriations	(1,263.1)
Change in Net Position	\$ 13,951.0
Net Position – Beginning of the Period	(399,968.6)
Net Position – End of the Period	\$ (386,017.6)

The accompanying notes are an integral part of these statements
See Notes 1 and 20

Principal Statements



**Department of Defense Agency-wide
COMBINED STATEMENT OF BUDGETARY RESOURCES
(\$ in millions)**

Year Ended September 30, 2000

BUDGETARY RESOURCES

Budget Authority	\$	353,856.0
Unobligated Balance - Beginning of the Period		192,551.9
Net Transfers Prior-Year Balance, Actual		82.8
Spending Authority from Offsetting Collections		101,358.9
Adjustments		8,223.2
Total Budgetary Resources	\$	<u>656,072.8</u>

STATUS OF BUDGETARY RESOURCES

Obligations Incurred	\$	454,062.0
Unobligated Balances – Available		195,730.4
Unobligated Balances – Not Available		6,280.4
Total Status of Budgetary Resources	\$	<u>656,072.8</u>

OUTLAYS

Obligations Incurred	\$	454,062.0
Less: Spending Authority From Offsetting Collections and Obligation Adjustments		(116,761.1)
Obligated Balance, Net – Beginning of the Period		149,961.2
Obligated Balance Transferred, Net		0
Less: Obligated Balance, Net – End of the Period		(150,631.9)
Total Outlays	\$	<u>336,630.2</u>

The accompanying notes are an integral part of these statements
See Notes 1 and 21

Principal Statements



**Department of Defense Agency-wide
COMBINED STATEMENT OF FINANCING
(\$ in millions)**

Year Ended September 30, 2000

OBLIGATIONS AND NONBUDGETARY RESOURCES

Obligations Incurred	\$	454,062.0
Less: Spending Authority for Offsetting Collections and Obligation Adjustments		(116,761.1)
Donations Not in the Entity's Budget		0
Financing Imputed for Cost Subsidies		3,315.0
Transfers – In (Out) – Financing		1,541.1
Less: Exchange Revenue Not in the Entity's Budget		(704.5)
Nonexchange Revenue Not in the Entity's Budget		23.1
Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget		(40,018.1)
Other		0.0
Total Obligations as Adjusted and Nonbudgetary Resources	\$	301,457.5

RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS

Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received – (Increases)/Decrease	\$	8,232.8
Change in Unfilled Customer Orders		(525.9)
Costs Capitalized on the Balance Sheet – (Increases)/Decreases		(16,345.8)
Financing Sources that Fund Costs of Prior Periods		(16,305.4)
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities		0.0
Adjustments for Trust Fund Outlays that Do Not Affect Net Cost		0.0
Other – (Increases)/Decreases		10,708.6
Total Resources that Do Not Fund Net Costs of Operations	\$	(14,235.7)

**COMPONENTS OF COSTS OF OPERATIONS THAT DO NOT
REQUIRE OR GENERATE RESOURCES**

Depreciation and Amortization	\$	4,096.7
Bad Debts Related to Uncollectable Noncredit Reform Receivables		178.0
Revaluation of Assets and Liabilities – Increases/(Decreases)		10,960.2
Loss on Disposition of Assets		85.5
Other – Increases/(Decreases)		(4,595.1)
Total Costs that Do Not Require Resources	\$	10,725.3

FINANCING SOURCES YET TO BE PROVIDED

\$ 49,526.4

NET COST OF OPERATIONS

\$ 347,473.5

The accompanying notes are an integral part of these statements
See Note 22

Principal Statements



Department of Defense Agency-wide STATEMENT OF CUSTODIAL ACTIVITY (\$ in millions)

Year Ended September 30, 2000

SOURCES OF COLLECTIONS:

Deposits by Foreign Governments	\$	10,887.3
Other Collections		0
Total Cash Collections	\$	10,887.3
Accrual Adjustments (+/-)	\$	0
Total Custodial Collections	\$	10,887.3

DISPOSITION OF COLLECTIONS:

Disbursed on Behalf of Foreign Governments and International Organizations	\$	10,610.1
Increase (Decrease) in Amounts to be Transferred		277.2
Collections Used for Refunds and Other Payments		0
Retained by the Reporting Entity		0
Total Disposition of Collections	\$	10,887.3

NET CUSTODIAL COLLECTION

\$ 0

The accompanying notes are an integral part of these statements
See Note 23